EF-58-AH-R21-0522-33000061-1 BOE-58-AH (P1) REV. 21 (05-22)

## **CLAIM FOR REASSESSMENT EXCLUSION FOR** TRANSFER BETWEEN PARENT AND CHILD



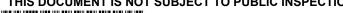
## Peter Aldana **Assessor-County Clerk-Recorder**

County of Riverside PO Box 751 Riverside, CA 92502-0751 Phone: (951) 955-6200 https://www.asrclkrec.com/

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address.)

L						
A. PROPERTY						
ASSESSOR'S PARCEL/ID NUMBER						
PROPERTY ADDRESS		CITY				
RECORDER'S DOCUMENT NUMBER		DATE OF PURCHASE OR TRANSFER				
PROBATE NUMBER (if applicable)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)				
States Code, section 405(c)(2)(C)(i) which author	rizes th <mark>e use</mark> of social security numbers for cial security number may provide a tax ide	Taxation Code section 63.1. See Title 42 United identification purposes in the administration of any entification number issued by the Internal Revenue				
B. TRANSFEROR(S)/SELLER(S) (additional tra	ansferors please complete Section D on the	reverse)				
Print full name(s) of transferor(s)						
Social security number(s)	2. Social security number(s)					
3. Family relationship(s) to transferee(s)	3. Family relationship(s) to transferee(s)					
If adopted, age at time of adoption						
4. Was this property the transferor's principal r	esidence?   Yes   No					
If <b>yes</b> , please check which of the following e	If <b>yes</b> , please check which of the following exemptions was granted or was eligible to be granted on this property:					
☐ Homeowners' Exemption ☐ Disabled V						
5. Have there been other transfers that qualified for this exclusion?  \( \subseteq \text{ Yes} \subseteq \text{ No} \)						
If <b>yes</b> , please attach a list of all previous tra	nsfers that qualified for this exclusion. (This	list should include for each property: the County, yers, and family relationship. Transferor's principal				
6. Was only a partial interest in the property transferred?   Yes   No If yes, percentage transferred %						
7. Was this property owned in joint tenancy?	☐ Yes ☐ No					
IMPORTANT: If the transfer was through the nor trust and all amendments.		ttach a full and complete copy of the will and/				
	CERTIFICATION					
accompanying statements or documents, is true a	and correct to the best of my knowledge ar C. I knowingly am granting this exclusion ar	foregoing and all information hereon, including any and that I am the parent or child (or transferor's legal and will not file a claim to transfer the base year value				
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		DATE				
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE				
MAILING ADDRESS  CITY, STATE, ZIP		DAYTIME PHONE NUMBER				
		( ) EMAIL ADDRESS				
OITI, SIMIE, ZIF	EIVIAIL ADDRESS					

(Please complete applicable information on reverse side.)
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION





C. TR	ANSFEREE(S)/BUYER(S) (	additional transferees please comp	lete Section E below)				
1.	Print full name(s) of transfer	ree(s)					
2.	Family relationship(s) to transferor(s)						
	If adopted, age at time of ac						
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered married with the California Secretary of State) with stepparent on the date of purchase or transfer?   Yes  No  If no, was the marriage or registered domestic partnership terminated by:  Death  Divorce/Termination of partnership If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purcor transfer?  Yes  No						
	If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child on the data purchase or transfer?   Yes No  If no, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purcor transfer? Yes No						
3.			eal property transferred exceeds the one unt and alloc <mark>ati</mark> on of the exclusion that				
		CERTII	FICATION				
signatu	evenue and Taxation Code.  URE OF TRANSFEREE OR LEGAL RE  GADDRESS		transferees are eligible transferees with DATE  DAYTIME PHONE NUI				
CITY, ST	TATE, ZIP		( ) EMAIL ADDRESS				
Note:	The Assessor may contact yo	u for additional information.					
D. AD	DITIONAL TRANSFEROR(S	)/SELLER(S)					
	NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP			
E. AD	DITIONAL TRANSFEREE(S)	/BUYER(S)					
NAME				RELATIONSHIP			
-							



## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

Revenue and Taxation Code, Section 63.1

**IMPORTANT:** In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend the claim with any revised information. **Please note**:

- 1. This exclusion only applies to transfers that occur on or after November 6, 1986 and on or before February 15, 2021.
- 2. In order to qualify, the real property must be transferred from parents to their children or children to their parents.
- 3. If you do not complete and return this form, it may result in this property being reassessed.
- Revenue and Taxation Code section 63.1 provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
  - The principal residence between parents and children, and/or
  - The first \$1,000,000 of the factored base year value of other real property between parents and children.

NOTE: Effective January 1, 2009, Revenue and Taxation Code section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the County Assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.

For transfers occurring on or after February 16, 2021, please file form BOE-19-P, Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021.





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